

Company number: 03430968

Charity number: 1142067

Leicester Lesbian Gay Bisexual and Transgender Centre
Trustees' Report and Financial Statements
for the year ended 31st March 2023

Leicester Lesbian Gay Bisexual and Transgender Centre

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Leicester Lesbian Gay Bisexual and Transgender Centre

Charity Reference and Administrative Details

Charity Number:	1142067
Company Number:	03430968 (England and Wales)
Directors and Trustees:	Monica Glover (Trustee and chair until 31 March 2023) Mark Clements Suzanne Overton-Edwards Susan West Paula Hunt Rachael Atkinson-Millmoor Neil Hemstock (Chair since 1 April 2023)
Registered Office and Principal Place of Business	Voluntary Action Leicester Floor 2 9 Newarke Street Leicester LE1 5SN
Independent Examiners:	Celerica Limited Chartered Certified Accountants First Floor The Old Chapel 9 Kempson Road Leicester LE2 8AN

Leicester Lesbian Gay Bisexual and Transgender Centre

TRUSTEES' ANNUAL REPORT for the year ended 31 March 2023

The Trustees present their report and financial statements of the charity for the year ended 31st March 2023. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' (FRS102) in preparing the annual report and financial statement of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice, which are applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016).

Trustees of the Charity

The Trustees who have served during the financial year and since then are:

Monica Glover (until 31 March 2023)

Mark Clements

Suzanne Overton-Edwards

Susan West

Paula Hunt

Rachael Atkinson-Millmoor

Neil Hemstock

Objectives and activities

The Centre is established for charitable purposes and the objectives of the charity are:

- a) To preserve and promote the good health and in particular the physical, sexual and mental health of persons who are Lesbian, Gay, Bisexual and Transgender (LGBT), including those persons in doubt about their sexual identity, through the provision of information, advice, guidance and educational opportunities.
- b) To provide facilities for recreation and leisure time occupation for those beneficiaries who have need by reason of their youth, age, disability, social or economic circumstances, with the object of improving the conditions of life of those said beneficiaries.
- c) To promote equality and diversity by the elimination of discrimination in relation to Lesbian, Gay, Bisexual and Transgender people for the benefit of the public.

The charity works to achieve these objectives through an infrastructure which delivers a range of services including training and consultancy programmes, advice and information, counselling, outreach, health support, events, and various other services and initiatives.

Leicester Lesbian Gay Bisexual and Transgender Centre

TRUSTEES' ANNUAL REPORT for the year ended 31 March 2023

Objectives and activities (continued)

Through these services and initiatives, the charity aims to improve opportunities within local communities by increasing access to our services and volunteering opportunities for LGBT people. Improved access to learning, counselling, consultancy and advisory services is intended to make a significant contribution to individual personal development, health, wellbeing, and to the longer-term economic sustainability within local communities.

Public Benefit Statement

We have referred to the Charity Commission's general guidance on Public Benefit in the review of our work, activities, aims and objectives presented within this report and in planning our future activities. The charity believes it has demonstrated that it provides public benefit through the services it offers and the communities which it seeks to support.

Financial Review

The statement of financial activities shows a total income for the year of £174,736, with a total expenditure of £188,689. This resulted in a deficit of £13,953 in the year with total reserves standing at £14,961. (Deficit of £13,953 plus reserves from previous year of £28,914 = £14,961).

Reserves Policy

The Trustees wish to retain reserves up to and in excess of six months of usual operating costs, estimated to be between £90,000 and £110,000. As such they wish to continue to improve the level of reserves held by Leicester Lesbian Gay Bisexual and Transgender Centre as at 31 March 2023, in order to secure short-term sustainability and move towards longer-term business expansion which involves designating reserves to enable planned and costed service development.

The Centre's reserves can fluctuate but, given the steady predictability of outgoings and the Trustees' intention to move strongly towards achieving sustainability for the Centre, the policy remains as the aim to achieve and go beyond six months' operating costs, in order to maintain cash flow, manage contingencies, and develop services.

Leicester Lesbian Gay Bisexual and Transgender Centre

TRUSTEES' ANNUAL REPORT for the year ended 31 March 2023

Achievements and Performance

Financial Achievements and Performance

During the period 1 April 2022 – 31 March 2023 the charity has made some financial progress, although for this year, due to the move from the old building at 15 Wellington Street, Leicester, to other locations as a result of the new service delivery model across, and also the enduring impact of Covid-19, unrestricted funds declined and at the end of the financial year stood at £14,961.34 representing a decline on the previous year's unrestricted reserves.

The presentation of funds for 2022-23 shows our grants in advance upfront, therefore they are not included within reserves as they have been in previous accounts (up to 2019-20). At the close of the 2022-23 financial year, we had £55,716.87 grants in advance, which was a positive fund injection into 2023-24.

The approach in presentation of funds illustrates more clearly our end of financial year outputs and how our achievement of grants in advance provides a positive springboard into the new financial year, in the same way as our 2021-22 report.

Financial plans for the future

Moving into 2023-24 the charity will continue to implement its five-year strategic plan and maintain financial planning and recording. The Centre's strategy includes a key focus on becoming sustainable, financially secure and independent, growing our current traded services and generating new income through:

- Consultancy and training;
- One-Five-Well Counselling Service;
- Developing new and innovative Partnerships and Service Level Agreements;
- Creating and maximising income generation through extended partnerships and opportunities.

This focus aids decision-making and aligns with the charity's strategic objectives and key performance indicators, thus providing benchmarks for monitoring performance.

The Trustees' aim, in the medium term, is to move to a reserves policy which includes an element of Designated as well as the necessary General funding, following the period of strategic business development and expansion, which will further support the Centre's sustainability and ability to meet the needs of its beneficiaries.

Having assessed our financial position, we are working within the remits of our carefully thought out fundraising and financial plan for the coming years, and implementing the five-year strategic plan continues to be a key feature moving into the period 1st April 2023 – 31st March 2024.

Leicester Lesbian Gay Bisexual and Transgender Centre

TRUSTEES' ANNUAL REPORT for the year ended 31 March 2023

Financial plans for the future (continued)

Service delivery

Adoption of new service delivery model

During the financial year, we took a difficult decision to vacate our head office at 15 Wellington Street, Leicester. This is a building we have occupied for more than 25 years. However, the building became both outdated and in need of significant repair in some places following some damage during lockdown closure. In early 2023, we began the move away from the building and we started delivering services from different locations across Leicester and Leicestershire. This also coincided with lots of personnel changes in the organisation and the appointment of a new Chief Executive, who resumed at the end of February 2023.

As part of the move, the organisation incurred significant costs as we moved all our communications, arranged storage, and cleared space as well as managing information to members and service users, while finding alternative delivery venues and the resource implication in making all of these arrangements.

The good news though, is that as at the end of March 2023, we have started delivering services from different locations while still clearing out the old building. Furthermore, despite the cost involved with moving away from our old premises, the cost of using new premises will be considerably less and therefore protect the long-term sustainability of the organisation.

Covid-19

Unfortunately, there continue to be some lasting challenges in relation to Covid-19 during this financial year and the way in which we were operating had to be aligned with the ongoing and evolving restrictions and regulations as a consequence of this. However, services were, as in 2021-2022, maintained and we responded accordingly to the needs of LGBT+ communities across Leicester, Leicestershire & Rutland. For example, some of our trainings and counselling sessions were delivered online while a lot more were delivered in person during the financial year.

Throughout the year, as a result of enduring impacts of Covid-19 related restrictions, we continued to lose income from our room hire which we would normally have reinvested into the organisation to maintain some of our core functions and services, hence some of the impact on our unrestricted reserves.

Our service delivery for the financial year has again been different but has continued, and despite the difficulties and the circumstances we found ourselves in, as a charity we have continued to grow our services and develop as outlined below.

Leicester Lesbian Gay Bisexual and Transgender Centre

TRUSTEES' ANNUAL REPORT for the year ended 31 March 2023

General Enquiries/First Contact

Throughout the year, we have seen an increasing number of general enquiries and an increase in the number of individuals who have accessed the Centre for the first time. There has also been a significant increase in the number of professionals contacting the Centre for support and information, so they are able to support LGBT+ communities and offer inclusive spaces. We had 358 contacts through general enquiries/first contact which includes 167 new contacts in that period.

In addition to this, there has been a large increase in the number of parents/carers making contact, requesting help and support for themselves and their children.

Many individuals accessing the Centre from the point of first enquiry have moved into Centre services and support, or have been signposted to other appropriate partner organisations.

Traded Services

One Five Well Counselling Service

Our counselling service provides affordable support to LGBT+ individuals and their families. The service is a safe and inclusive space where individuals can explore their emotions and feelings, without judgement.

Over the course of the year, we have offered telephone and digital counselling, alongside in-person counselling at the Centre. This has enabled us to extend our reach and provide counselling regardless of an individual's location.

Counselling services at the Centre have continued with 108 individuals accessing the counselling service during the period. There were 1313 sessions, with 56 referrals. This is a reduction from the previous financial year where there were 172 individuals accessing the counselling service. A number of changes in personnel during the year impacted on the number of individuals we could accept for our counselling services. The counselling waiting list was also long. Despite these challenges, clients have received therapeutic counselling, providing a safe and inclusive space for individuals to explore their gender and sexuality and wider feelings and emotions. During the year additional grant funding was utilised to extend our reach and to continue counselling services specifically for LGBT+ asylum seekers and refugees.

Recorded outcomes for clients accessing the counselling service during the year demonstrate the impact and benefits for individuals, who have reported improvements in their emotional health and wellbeing, reduced levels of anxiety and a marked increase in confidence. Alongside this, individuals have reported a feeling of self-worth, a connection to their community, and report lower levels of isolation than prior to commencing counselling.

Leicester Lesbian Gay Bisexual and Transgender Centre

TRUSTEES' ANNUAL REPORT for the year ended 31 March 2023

Traded Services

LGBT+ Training, Consultancy, Education & Support Packages

We continue to offer a range of professional consultancy and advocacy services providing specialist advice and support. We have subject matter experts who can assist organisations in a range of areas including policy and strategy development and in providing advice to support customers, learners, employees and colleagues.

Over the course of the last year, we have seen a steady increase in the number of bookings for LGBT+ training, consultancy, education and support packages, in comparison to the previous year.

Development of our traded services continues and particularly includes increasing our marketing and promotion to reach more local services.

Children, Young People & Families Services

Youth Services

Youth Service delivery at the Centre consists of three youth sessions per week and 1-1 support. This includes services for young people aged between 13 and 18 who identify anywhere under the LGBT+ umbrella, or are questioning their sexuality or gender identity. The sessions provide a space for young people to socialise with other LGBT+ young people, take part in fun and educational activities, and gain support and information.

During the year, group sessions for young people have been delivered face-to-face. The number of young people accessing 1-1 support sessions continued to rise, and work with families and various partner organisations has also increased. Working collaboratively with young people, their families and various partner organisations has ensured we are delivering integrated and holistic support packages that improve outcomes for young people. The Youth Service continues to grow from strength to strength which is reflected in access to the service and the quality of delivery. We had 537 evidenced and recorded Youth Centre users which includes contact via email, drop in, social media engagement, telephone calls, Zoom sessions and WhatsApp. In addition, as a result of our ongoing partnership with Rutland County Council, youth sessions in Rutland were delivered on a monthly basis.

Adult Services – social and support services, group and 1-1 support

In the financial year, we had 254 evidenced and recorded contacts with adult Centre users which includes contact via email, drop in, social media engagement, telephone, Zoom sessions and WhatsApp. 134 individual adults via our adult groups and 44 individuals via one-to-ones. We had a total of 178 individuals and 1432 contacts. This does not include email/social media/telephone contacts.

Leicester Lesbian Gay Bisexual and Transgender Centre

TRUSTEES' ANNUAL REPORT for the year ended 31 March 2023

Adult Transgender Support Project

The Adult Transgender Project supported individuals aged 18+ who identified anywhere under the trans umbrella or who were questioning their gender identity. The project also offered support, guidance and information to the families of transgender adults, as well as organisations working with these individuals, raising awareness of transgender lives and experiences within Leicester, Leicestershire and Rutland.

In addition, we provided social, advice and support groups for Adult Transgender people. This part of the project continued to reach new individuals, with participants connecting with one another outside of the project for peer-to-peer support and social connections.

One-to-one support services were also offered via this project and throughout the year numerous individuals benefited from this support. The project also offered a monthly group supporting parents, carers and families of Adult Transgender people.

2021-22 financial year was the last of a four-year funded project for the Adult Transgender Project, funded through Reaching Communities, The National Lottery. In the financial year under review, we identified methods to sustain the work beyond the lifetime of the project and consequently now have a monthly self-led adult trans social group that met at the Centre. In addition to this we also continue to offer a monthly adult trans support group and affordable counselling for the adult trans community.

Vita Minds Subcontract

During the financial year, we continued to deliver on the five-year contract for the Centre with the Vita Health Group, creating a beneficial partnership with the IAPT Service (Improving Access to Psychological Therapies). We became a partner at the beginning of the previous financial year and as part of this work have introduced a two-way referral process with IAPT, enabling individuals to access appropriate services with ease and without the need for repetition. In this way, we increased the referrals and pathways for LGBT+ individuals to access specialist LGBT+ Counselling Services.

Additional Social and Support Groups

We continue to host and facilitate a number of social and support groups for the benefit of the LGBT+ and wider communities, offering a safe and supportive social space to members and their parents, carers and families.

In addition to this we have maintained delivery of Silver Sippers, a social and support group for LGBT+ individuals age 50+. This group has been delivered both virtually and face-to-face, and following a range of promotional work there has been a steady increase in attendees.

Leicester Lesbian Gay Bisexual and Transgender Centre

TRUSTEES' ANNUAL REPORT for the year ended 31 March 2023

In June 2021 the Centre established its first ever Choir, which is a friendly and fun space with occasional (optional) performance opportunities. No experience was necessary to join the choir, just enthusiastic voices. Although the Choir had only recently started, they performed on the main stage at Leicester Pride 2022, as they did in 2021 and at various other events throughout the year. The Choir has proved to be a great space for LGBT+ communities and allies to come together and they have a varied and engaging repertoire.

During the year, we made significant progress in our group work. Our groups grew in number and we received many requests and ideas for further groups and intersections of our communities that would like to come together. We were able to regularly support groups and activities that we would have otherwise been unable to support. This helped to bring people together, connect them, and provide them with the timely support they needed.

For example, our 'Strong Ties' parents group, which was established to support parents of children and young people under the trans umbrella, proved to be invaluable. Many parents attending the group found it to be the only place where they could talk to others about their fears, frustrations, and experiences. Connecting with others, supporting each other, and accessing information, advice, and guidance were critical in helping them to advocate on behalf of their loved ones as well as building resilience to enable them to better support their young people. The importance of this cannot be overstated. We had several instances where parents reported an improvement in their children's general wellbeing and in their own understanding of their children's needs, as a result of accessing our services. Additionally, parents commented that our services were scarce and invaluable.

Similarly, our 'Silver Sippers' group played a crucial role as the only LGBT+ older persons group in Leicester and Leicestershire. The group enabled older members of our communities who might be particularly isolated to connect and engage with others and seek help and support.

Training & Traded Services

Bookings for our LGBT+ Awareness training courses continued to increase during the year. Room hires also rose, after very limited bookings in previous years, due to the pandemic. Income from One Five Well Counselling Service also increased considerably during the year. This was due to moving away from the fully funded Adult Trans Project counselling provision and because of the effective management of charging clients who access the service, using the sliding scale.

Leicester Lesbian Gay Bisexual and Transgender Centre

TRUSTEES' ANNUAL REPORT for the year ended 31 March 2023

Contracts & Partnerships

The Leicester City Clinical Commissioning Group (CCG) Discretionary Grant for the period 1st April 2022 to 31st March 2023 was £10,143.00 and helped to deliver services for which the grant was given. The grant included a performance indicator to deliver four 4 LGBT+ awareness sessions (1 per quarter) for Leicester City Primary Care Networks and their member practices.

LGBT+ Domestic Abuse Support Service, contract with Leicestershire County Council (LCC) – The contract for this work was issued during the year and included employing a dedicated LGBT+ Domestic Abuse Counsellor, and a dedicated LGBT+ Domestic Abuse Support Worker. We secured a 2-year (+1) contract, for 28k per year instead of a 1-year contract.

Work with the Equalities Team at the University of Leicester progressed and the contract to deliver Counselling Services and drop-in support services for students was reviewed by the University's procurement team and agreed upon, during the year.

In the course of the year also, the LGBT+ Police Independent Advisory Group (IAG) meeting was held back at the Centre. Leicestershire Police and Crime Commissioner (PCC) Rupert Matthews also visited us, as part of a series of community and voluntary sector visits. During the visit there was an opportunity to share the experiences of LGBT+ communities in relation to crime and relations with the police and there was also a discussion about holding some drop-ins and surgeries at the Centre, which the Police Commissioner agreed to.

Operations & Service Delivery

After spending some time reviewing our service delivery, we have implemented a number of changes to our programmes to reflect the new 5-year strategic plan and align to our new grant/contract requirements. The revised programme went well and we saw an increase in the number of people accessing the Centre. The programme now includes additional delivery during weekends, supporting some groups to facilitate peer led social activities, delivering additional services in the counties and increasing the number of social activities we offer.

HR Update

During the year, there was a significant turnover of staff, including the resignation of Jackie Earl, the Chief Executive, in September 2022. A new Chief Executive, Seun Bakare, started in post on 20 February 2023. The year also witnessed the recruitment of a new Counselling Co-Ordinator.

Leicester Lesbian Gay Bisexual and Transgender Centre
TRUSTEES' ANNUAL REPORT for the year ended 31 March 2023

Generic Service Delivery

Work for NHS Leicester City Clinical Commissioning Group (CCG)

For a number of years, we have held a contract with the CCG, with the funding contributing towards our counselling service and for the provision of training and consultancy services. During this financial year, work has continued with Leicester City Primary Care Networks and their member practices to support them in their work with LGBT+ communities, and we have worked with the CCG to advocate on behalf of LGBT+ communities and to improve patient experiences for LGBT+ individuals. In addition to this we have also worked closely with the CCG to consult LGBT+ communities about their experiences of health care and to ensure their views are fed back to the CCG in relation to improving services for LGBT+ communities in the future.

Events

Events are an important part of our Centre work and despite the continued challenges of Covid-19 we still delivered a range of events during the course of the year. This year events have included attending Leicester Pride and participating with our Centre users in the Parade, events with local businesses, and other events at the Centre such as afternoon teas and quizzes.

Looking forwards

Over the last year our services have continued to engage with a very large number of individuals from the LGBT+ and wider communities and with various partners from across the voluntary, public and private sector. Feedback shows the positive impact our services have had and our work during this time this has included working with well over 700 individuals. We have carried on implementing and embedding the management information system which is now shaping and informing our work.

Looking forwards to the next financial year (2023-24), we have various new contracts coming up and will be extending our work and growing our contract with Vita Minds. We will also be extending our work, as guided by the Centre's five-year strategic plan and growing our universal and early help provision to support access and engagement. Our delivery framework model will continue to be based on specific service areas, which will include Adult Services, Children, Young People and Family Services, and Traded Services. Within these service areas, delivery will continue to include youth work, all-age social and support groups, 1:1 support, counselling services, social events and activities, information and guidance, advocacy, consultancy, training and education.

Leicester Lesbian Gay Bisexual and Transgender Centre

TRUSTEES' ANNUAL REPORT for the year ended 31 March 2023

Funding, volunteers and donors

It is important to thank the organisations that have provided funding to support us financially to run the organisation and our projects. We are grateful to our funders for their financial contributions that enable us to continue the vital work of the Centre and deliver our projects to support members of the LGBT+ communities.

We would also like to thank individuals and organisations for their one-off and regular donations which help us to provide our services for those in need.

We would like to thank our team of volunteers who give generously of their time and skills. We are very proud of our current small but dedicated team and of our Board, who also give their time on a voluntary basis. All these people have worked very hard in this last year to ensure we can continue to deliver the vital services that we provide for our communities.

Structure, Governance and Management

On 9 September 1997, Leicester Lesbian Gay and Bisexual Limited was incorporated under the Companies Act 1985 as a private company limited by guarantee.

The company changed its name to Leicester Lesbian Gay Bisexual and Transgender Centre in October 2010 and obtained charitable status with effect from May 2011, under charity registered number 1142067.

The Board of Trustees, with a minimum number of five members and a maximum number of eight, administers the charity. The Board meets quarterly or more frequently if required. The Chief Executive has overall responsibility for the day-to-day operational activities.

The Charity is constituted as a company limited by guarantee, number 03430968, and is therefore governed by a memorandum and articles of association.

The objects and powers are set out in the Memorandum of Association and regulated by the Articles of Association. All members of the charity will be approved by the trustees and no employee of the company, or relative of an employee, is a member of the Board of Directors. The Board of Directors is responsible for setting the direction of the charity and establishing policy.

Trustees are elected at the Annual General Meeting and serve a two-year term. Trustees may co-opt further trustees during the year who will serve until the following Annual General Meeting. The trustees are eligible for re-election.

Leicester Lesbian Gay Bisexual and Transgender Centre

TRUSTEES' ANNUAL REPORT for the year ended 31 March 2023

Structure, Governance and Management (Continued)

All members are circulated, prior to the Annual General Meeting, with forms and information inviting them to take part in the application process to stand for election as Trustees/ Directors at the Annual General Meeting.

All directors of the company are also trustees of the charity.

Related Parties

There are no related parties.

Trustees' responsibilities in relation to the unaudited Financial Statements

The trustees are responsible for preparing the Trustees' Annual Report (including the Strategic Report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources of the charitable company for the year.

In preparing these unaudited financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP 2015 (FRS 102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the unaudited financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy, at any time, the financial position of the charity, and which enable them to ensure that the financial statements comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Leicester Lesbian Gay Bisexual and Transgender Centre
TRUSTEES' ANNUAL REPORT for the year ended 31 March 2023

Independent Examiner

A resolution for the appointment of Celerica Ltd. as an Independent Examiner to the company will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities 2015 (FRS102) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Board and signed on its behalf on 24th August 2023 by:

Signature: Neil Hemstock
Trustee: Neil Hemstock (Chair of the Board)

LEICESTER LESBIAN GAY BISEXUAL AND TRANSGENDER CENTRE

**INDEPENDENT EXAMINER'S REPORT
ON THE UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

We report on the accounts of Leicester Lesbian Gay Bisexual and Transgender Centre for the year ended 31 March 2023 which are set out on pages 18 to 27.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also directors of the company for the purpose of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our responsibility to:

- * examine the accounts under section 145 of the 2011 Act
- * to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- * to state whether particular matters have come to our attention.

Basis of Independent Examiner's Report

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosure in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below:

Independent Examiner's Statement

In connection with our examination, no matter has come to our attention:

- (i) which gives us reasonable cause to believe that in any material respect the requirements
- * to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - * to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

LEICESTER LESBIAN GAY BISEXUAL AND TRANSGENDER CENTRE

**INDEPENDENT EXAMINER'S REPORT
ON THE UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023 (Continued)**

Independent Examiner's Statement (Continued)

(ii) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



CELERICA LTD
CHARTERED CERTIFIED ACCOUNTANTS
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LE2 8AN

Dated : 24 / 8 / 23

LEICESTER LESBIAN GAY BISEXUAL AND TRANSGENDER CENTRE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted Funds £	Restricted Total Funds £	2023 Total Funds £	2022 Total Funds £
Income and endowments from:					
Donations and legacies	3	17,885	4,522	22,407	25,253
Charitable activities	2	48,338	82,319	130,657	203,407
Investments	4	453	-	453	37
Other	5	21,219	-	21,219	10,844
Total income and endowments		87,895	86,841	174,736	239,541
Expenditure on:					
Charitable activities:		101,848	86,841	188,689	253,686
Total expenditure	6	101,848	86,841	188,689	253,686
Net (deficit) / surplus		(13,953)	-	(13,953)	(14,145)
Transfer between funds		-	-	-	-
Net movement in funds		(13,953)	-	(13,953)	(14,145)
Reconciliation of funds:					
Total funds brought forward		28,914	-	28,914	43,059
Total funds carried forward		14,961	-	14,961	28,914

All income and expenditure derive from continuing activities.
The statement of financial activities includes all gains and losses recognised during the year.

LEICESTER LESBIAN GAY BISEXUAL AND TRANSGENDER CENTRE

Balance Sheet as at 31st March 2023

	<u>Note</u>	<u>2023</u>	<u>2022</u>
		<u>£</u>	<u>£</u>
Current assets			
Debtors	12	14,360	8,305
Cash at bank and in hand		63,484	108,372
		<u>77,844</u>	<u>116,677</u>
Creditors: amounts falling due within one year	13	62,883	87,763
Net current assets		<u>14,961</u>	<u>28,914</u>
Net assets		<u>14,961</u>	<u>28,914</u>
Reserves			
Unrestricted Funds	14	14,961	28,914
Restricted Funds	14	-	-
	14	<u>14,961</u>	<u>28,914</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act for the year ended 31 March 2023.

The members have not required the charitable company to obtain an audit of the financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2016.

The trustees acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of the charitable company as at the end of the financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to charitable company.

These financial statements have been approved in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved for issue by the Board on 24.6.23

Signed on behalf of the board of trustees

Trustee Name: Neil Hemstock

LEICESTER LESBIAN GAY BISEXUAL AND TRANSGENDER CENTRE

Notes to the financial statements for the year ended 31 March 2023

1 Accounting Policies

1. Summary of significant accounting policies

a General information and basis of preparation

Leicester Lesbian Gay Bisexual and Transgender Centre is a registered charity in England and Wales and also a company limited by guarantee. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. The address of the charity's head office is given on page 2 of these financial statements. The nature of the charity's operations and principal activities are detailed on page 3 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Updated Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A

The financial statements have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair" view. This departure has involved following the Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention modified to include certain items at fair value where considered necessary. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

b Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

LEICESTER LESBIAN GAY BISEXUAL AND TRANSGENDER CENTRE

Notes to the financial statements for the year ended 31 March 2023 (Continued)

1. Summary of significant accounting policies (Continued)

b Funds (continued)

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

c Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance of conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. A corresponding amount is recognised in expenditure.

No amount of time is included in the financial statements for volunteer time in line with SORP FRS (102). Further detail is given in the Trustees Annual Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion, legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed on these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

LEICESTER LESBIAN GAY BISEXUAL AND TRANSGENDER CENTRE

Notes to the financial statements for the year ended 31 March 2023 (Continued)

1. Summary of significant accounting policies (Continued)

c Income recognition (Continued)

Investment income is earned through holding assets for investment purposes such as interest. Interest income is recognised using the effective interest method.

d Expenditure recognition

All expenditure is accounted for on an accruals basis. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Cost of raising funds
- Expenditure on charitable activities
- Other expenditure represents those items not falling into the above categories.

e Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative costs.

The analysis of these costs is included in note 7.

f Tangible fixed assets

No depreciation is provided on tangible fixed assets. Assets are written off at the time of purchase. This is contrary to the requirements of FRS 102. The trustees consider that these assets will have a small residual value at the end of each financial year.

g Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

h Leases

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

i Taxation

No provision has been made for taxation as the charity's charitable status renders it exempt from UK direct taxation.

k Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

LEICESTER LESBIAN GAY BISEXUAL AND TRANSGENDER CENTRE

Notes to the financial statements for the year ended 31 March 2023 (Continued)

2. Income from charitable activities	Unrestricted	Restricted	Total	Total
	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Training	2,591	-	2,591	5,157
Cafe and Catering Income	22	-	22	17
Event income	265	-	265	726
Independent Age	-	-	-	5,906
Garfield Weston Foundation	5,835	-	5,835	9,999
Leicester City Council - Youth Services	-	7,533	7,533	10,000
Leicester City CCG Discretionary Grant	5,672	5,071	10,743	11,333
Grants from LGBTC + Futures	-	-	-	4,300
Grants from Peoples Health Trust	-	-	-	13,934
Respond & Adapt Grant Programme	-	-	-	7,268
UK Youth Grant	-	-	-	20,000
Rainbow Flag Award Contract	-	-	-	4,560
VHG Contract	12,500	12,500	25,000	25,000
Rutland County Council YS Contract	-	1,360	1,360	1,640
ATP - Reaching Comms / Big Lottery Grant	-	-	-	52,289
Tudor Trust Grant	21,453	-	21,453	21,770
Severn Trent Community Fund	-	40,302	40,302	9,508
Leicester City Council - DA Support Services	-	5,653	5,653	-
Get Better Help - LLR Community	-	2,400	2,400	-
Carlton Hayes	-	7,500	7,500	-
	<u>48,338</u>	<u>82,319</u>	<u>130,657</u>	<u>203,407</u>

Income from charitable activities were £130,657 (2022: £203,407) of which £82,319 (2022: £145,305) was attributable to restricted and £48,338 (2022: £58,102) was attributable to unrestricted funds.

LEICESTER LESBIAN GAY BISEXUAL AND TRANSGENDER CENTRE

Notes to the financial statements
for the year ended 31 March 2023 (Continued)

3. Income from donations and legacies	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Small donations and small grants	12,613	4,522	17,135	21,224
Counselling donations	5,272	-	5,272	4,029
	<u>17,885</u>	<u>4,522</u>	<u>22,407</u>	<u>25,253</u>

4. Income from investments	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>
Bank interest received	<u>453</u>	<u>37</u>

All of the above income from investments are of an unrestricted nature for both years.

5. Income from other activities	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Room hire	10,573	-	10,573	860
Rent received	10,646	-	10,646	9,984
	<u>21,219</u>	<u>-</u>	<u>21,219</u>	<u>10,844</u>

All of the above income from other activities are of an unrestricted nature for both years.

6. Analysis of expenditure on charitable activities:

	<u>Service</u>	<u>Support</u>	<u>Total</u>	<u>Total</u>
	<u>Delivery</u>	<u>Costs</u>	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Main Fund	40,441	48,017	88,458	94,558
Youth Services	6,513	-	6,513	10,000
Tudor Trust Grant	7,423	-	7,423	21,770
Leicester City CCG Salaries	6,190	-	6,190	6,190
LGBTC + Futures	-	-	-	4,300
Peoples Health Trust	-	-	-	13,934
Small Grants	14,698	-	14,698	13,823
Independent Age	-	-	-	5,906
VHG Contract	7,936	-	7,936	12,500
Rutland County Council YS Contract	1,640	-	1,640	1,640
ATP - Reaching Comms / Big Lottery	-	-	-	52,289
Severn Trent Community Fund	40,278	-	40,278	9,508
Respond & Adapt	-	-	-	7,268
Leicester City Council - DA Support S	5,653	-	5,653	-
Get Better Help - LLR Community	2,400	-	2,400	-
Carlton Hayes	7,500	-	7,500	-
	<u>140,672</u>	<u>48,017</u>	<u>188,689</u>	<u>253,686</u>

LEICESTER LESBIAN GAY BISEXUAL AND TRANSGENDER CENTRE

Notes to the financial statements for the year ended 31 March 2023 (Continued)

6. Analysis of expenditure on charitable activities (Continued)

Expenditure on charitable activities was £188,689 (2022: £253,686) of which £86,841 (2022: £159,128) was attributable to restricted and £101,848 (2022: £94,558) was attributable to unrestricted funds.

7. Support costs:	<u>Unrestricted</u> <u>2023</u> <u>£</u>	<u>Restricted</u> <u>2023</u> <u>£</u>	<u>Total</u> <u>2023</u> <u>£</u>	<u>Total</u> <u>2022</u> <u>£</u>
Rent, rates and water	11,330	5,665	16,995	22,500
Light and heat	4,662	2,331	6,993	3,691
Insurance	2,853	-	2,853	1,918
Repairs and renewals	1,630	-	1,630	2,718
Health and safety	4,317	2,159	6,476	4,473
Running costs	126	-	126	1,561
Cleaning	511	511	1,022	4,854
Governance	11,920	-	11,920	12,000
	<u>37,351</u>	<u>10,666</u>	<u>48,017</u>	<u>53,715</u>

8. Governance costs	<u>Unrestricted</u> <u>2023</u> <u>£</u>	<u>Restricted</u> <u>2023</u> <u>£</u>	<u>Total</u> <u>2023</u> <u>£</u>	<u>Total</u> <u>2022</u> <u>£</u>
Staff costs	10,000	-	10,000	10,000
Accountancy	1,920	-	1,920	2,000
	<u>11,920</u>	<u>-</u>	<u>11,920</u>	<u>12,000</u>

9. Independent examiner's fees	<u>2023</u> <u>£</u>	<u>2022</u> <u>£</u>
Independent examiners fees	<u>2,000</u>	<u>2,000</u>

10. Trustees and key management personnel remuneration

The trustees neither received or waived any remuneration during the year (2022: nil).

The trustees did not have any expenses reimbursed during the year (2022: nil)

11. Wages and salaries	<u>2023</u> Full time Equivalent Number	<u>2022</u> Full time Equivalent Number
Average number of employees	<u>5</u>	<u>5</u>

All staff are employed by the charity. No employees earned more than £60,000 during the two years ended 31 March 2023.

LEICESTER LESBIAN GAY BISEXUAL AND TRANSGENDER CENTRE

Notes to the financial statements for the year ended 31 March 2023 (Continued)

12. Debtors

	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>
Debtors	4,115	1,924
Prepayments and accrued income	10,245	6,381
	<u>14,360</u>	<u>8,305</u>

13. Creditors: amounts falling due within one year

	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>
Trade creditors	2,031	3,754
Accruals and deferred income	4,836	5,173
PAYE	299	2,384
Other creditors	55,717	76,452
	<u>62,883</u>	<u>87,763</u>

14. Total Funds allocation

	<u>Balance at</u> <u>1 April 2022</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfers</u>	<u>Balance at</u> <u>31 March 2023</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>Unrestricted:</u>					
Main fund	28,914	87,895	(101,848)	-	14,961
	<u>28,914</u>	<u>87,895</u>	<u>(87,895)</u>	<u>-</u>	<u>14,961</u>
<u>Restricted:</u>					
Other small grants	-	4,522	(4,522)	-	-
Leicester City Council - Youth Services	-	7,533	(7,533)	-	-
Leicester City CCG Discretionary Grant	-	5,071	(5,071)	-	-
VHG Contract	-	12,500	(12,500)	-	-
Rutland County Council YS Contract	-	1,360	(1,360)	-	-
Tudor Trust Grant	-	-	-	-	-
Severn Trent Community Fund	-	40,302	(40,302)	-	-
Leicester City Council - DA Support Service	-	5,653	(5,653)	-	-
Get Better Help - LLR Community	-	2,400	(2,400)	-	-
Carlton Hayes	-	7,500	(7,500)	-	-
	<u>-</u>	<u>86,841</u>	<u>(86,841)</u>	<u>-</u>	<u>-</u>
Total	<u>28,914</u>	<u>174,736</u>	<u>(174,736)</u>	<u>-</u>	<u>14,961</u>

LEICESTER LESBIAN GAY BISEXUAL AND TRANSGENDER CENTRE

Notes to the financial statements for the year ended 31 March 2023 (Continued)

15. Related party transactions

There were no related party transactions during the year ended 31 March 2023 or the previous year.

16. Analysis of Net Assets Between Funds

	<u>Tangible</u> <u>Fixed</u> <u>Assets</u> <u>£</u>	<u>Net</u> <u>Current</u> <u>Assets</u> <u>£</u>	<u>Total</u> <u>£</u>
Unrestricted Funds	-	14,961	14,961
Restricted Funds	-	-	-
	<u>-</u>	<u>14,961</u>	<u>14,961</u>

LEICESTER LESBIAN GAY BISEXUAL AND TRANSGENDER CENTRE

Detailed Income & Expenditure Account for the year ended 31 March 2023

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2023</u> <u>Total</u>	<u>2022</u> <u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Income				
Room hire	10,573	-	10,573	860
Rent received	10,646	-	10,646	9,984
Sundry donations	2,937	-	2,937	7,107
Counselling donations	5,272	-	5,272	4,029
Counselling income	-	-	-	-
Interest received	453	-	453	37
Other small grants	9,676	4,522	14,198	14,117
Training	2,591	-	2,591	5,157
Consultancy fees	-	-	-	-
Cafe and catering income	22	-	22	17
Event income	265	-	265	726
NHS - Leicester City Clinical Commissioning Group	-	-	-	-
Independent Age	-	-	-	5,906
Garfield Weston Foundation	5,835	-	5,835	9,999
Grant from LGBT+ Inclusion Award Partnership	-	-	-	-
Leicester City Council - Youth Services	-	7,533	7,533	10,000
Grant from Tudor Trust	-	-	-	-
Leicester City CCG Discretionary Grant	5,672	5,071	10,743	11,333
Grants from LGBT+ + Futures	-	-	-	4,300
Grants from Peoples Health Trust	-	-	-	13,934
Respond & Adapt Grant Programme	-	-	-	7,268
LCC Shire Grant	-	-	-	-
UK Youth Grant	-	-	-	20,000
Rainbow Flag Award Contract	-	-	-	4,560
VHG Contract	12,500	12,500	25,000	25,000
Rutland County Council YS Contract	-	1,360	1,360	1,640
ATP - Reaching Comms / Big Lottery Grant	-	-	-	52,289
Tudor Trust Grant	21,453	-	21,453	21,770
Severn Trent Community Fund	-	40,302	40,302	9,508
Leicester City Council - DA Support Services	-	5,653	5,653	-
Get Better Help - LLR Community	-	2,400	2,400	-
Carlton Hayes	-	7,500	7,500	-
	87,895	86,841	174,736	239,541
Expenditure per page	101,848	86,841	188,689	253,686
Net (Deficit) Surplus for the year	(13,953)	-	(13,953)	(14,145)
Funds brought forward	28,914	-	28,914	43,059
Surplus carried forward	14,961	-	14,961	28,914

This page does not form part of the statutory financial statements

LEICESTER LESBIAN GAY BISEXUAL AND TRANSGENDER CENTRE

Detailed Expenditure Account for the year ended 31 March 2023

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2023</u> <u>Total</u>	<u>2022</u> <u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Expenditure				
Staff costs	63,511	68,157	131,668	155,881
Rent, rates and water	11,330	5,665	16,995	23,585
Light and heat	4,662	2,331	6,993	6,948
General running costs	126	-	126	6,212
Activity	3,000	7,008	10,008	5,860
Insurance	2,853	-	2,853	2,075
Telephone	971	-	971	2,561
Repairs and renewals	1,630	-	1,630	6,069
Health and safety	4,317	2,159	6,476	17,851
Postage, printing and stationery	1,168	-	1,168	1,248
Advertising and promotion	-	-	-	168
Independent examiner's fees	1,920	-	1,920	2,600
Bank charges	264	-	264	240
Cleaning	511	511	1,022	1,363
Counselling fees less contributions	260	260	520	8,389
Catering costs	-	-	-	-
Travel expenses	388	-	388	1,136
Subscriptions	2,042	-	2,042	2,527
Staff and volunteer training	59	-	59	726
Consultancy fees	750	750	1,500	4,050
Miscellaneous	130	-	130	2,805
Project costs	-	-	-	-
Equipment & IT	1,954	-	1,954	1,392
Event costs	-	-	-	-
	<u>101,848</u>	<u>86,841</u>	<u>188,689</u>	<u>253,686</u>

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